

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

**Utah School Districts
and Charter Schools**

**For Fiscal Year Ending
June 30, 2006**

☒ BUDGET 53A-19-101

June 22, 2005

Date of Hearing

June 22, 2005

Date of Adoption

☐ ACTUAL 53A-3-404

June 22, 2005

Last Date Budget Amended by Board

19 Nebo

Entity

Michael Harrison

9/29/2005

Prepared by

Date

Michael.Harrison@Nebo.edu

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Tracy Olson
Signature of Business Administrator:

10-24-05
Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

10/24/2005

19 Nebo				
10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	11,878,053	15,231,646	15,191,002	14,948,251
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	84,337	139,552	108,943	140,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State	43,825	40,000	49,173	50,000
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	396,808	500,000	667,973	500,000
1700 Student Activities				
1900 Other Revenues From Local Sources	2,252,844	1,942,644	1,855,095	4,234,776
1910 Rentals	5,153	5,000	1,699	5,000
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	159,507	200,000	348,917	200,000
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	14,820,527	18,058,842	18,222,802	20,078,027

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19 Nebo 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	40,715,010	43,200,224	43,220,256	45,617,238
3015	Necessary Existent Small Schools				
3020	Professional Staff	3,949,311	4,056,609	4,056,609	4,224,147
3025	Administrative Costs	34,400	34,912	34,883	36,480
Restricted Basic Programs					
3105	Special Education -- Add-On	5,592,692	5,842,173	5,842,173	6,202,601
3110	Special Education -- Self-Contained	987,673	1,048,621	1,048,621	1,285,731
3120	Extended Year Program -- Severely Disabled	50,239	69,134	69,134	54,779
3125	Special Education -- State Programs	90,399	97,809	97,809	
3155	Applied Technology -- Add-On	2,741,150	2,704,468	1,686,402	2,494,288
3160	Applied Technology -- Set-Aside				
3230	Class Size Reduction (State Funds)	3,272,162	3,427,071	3,427,070	3,689,202
TOTAL BASIC SCHOOL PROGRAM GENERATED		57,433,036	60,481,021	59,482,957	63,604,466
Other Minimum School Programs					
3211	Gifted and Talented	97,360	125,880	82,644	94,129
3212	Advanced Placement	35,565	40,549	34,609	41,393
3213	Concurrent Enrollment	301,087	280,551	280,551	277,472
3215	At-Risk -- Regular Program		489,646	350,049	261,561
3218	At-Risk -- Homeless and Minority	34,222	48,068	34,562	
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention	70,848	69,236	67,224	63,000
3221	At-Risk -- Youth-in-Custody	592,207	853,358	807,778	833,258
3255	Quality Teaching Block Grant	2,670,548	2,685,815	2,685,815	2,823,290
3260	Local Discretionary Block Grant	1,023,709	1,055,987	1,046,282	1,017,407
3270	Interventions for Student Success Block Grant	558,388	617,151	526,440	605,594
3405	Social Security and Retirement	11,038,774	12,671,316	12,671,315	13,093,596
3415	Pupil Transportation	2,716,878	2,759,875	2,759,875	3,453,604
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	352,023	593,099	380,247	472,267
3521	Electronic High School				
3555	Voted Leeway	704,957	865,884	827,688	2,022,647
3560	Board Leeway	469,971	577,256	551,792	674,215
3805	K-3 Reading Achievement				
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		78,099,573	84,214,692	82,589,828	89,337,899
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		78,099,573	84,214,692	82,589,828	89,337,899
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	139,626	1,540,690	515,520	915,888
3710	Driver Education (Behind-the-Wheel)	239,711	150,000	183,440	150,000
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	214,351	1,009,366	1,001,640	261,329
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		78,693,261	86,914,748	84,290,428	90,665,116

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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19 Nebo 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	1,182,732	1,226,231	1,104,849	50,000
4500 Restricted Federal Through State	3,042,710	3,492,754	3,185,642	3,258,411
4520 Programs for the Disabled (IDEA)	3,466,383	3,954,815	3,954,815	4,000,000
4530 Applied Technology Education	291,893	294,177	285,974	275,000
4600 Other Restricted Federal Through State				
4700 Federal Received Through Other Agencies	1,892,987	1,484,314	1,305,031	660,000
4800 No Child Left Behind (NCLB)				
4810 Federal Forest Service (in Lieu of Tax)	14,251	15,000	13,639	15,000
TOTAL REVENUES FROM FEDERAL SOURCES	9,890,956	10,467,291	9,849,950	8,258,411
TOTAL REVENUES, 10 GENERAL FUND	103,404,744	115,440,881	112,363,180	119,001,554

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19 Nebo 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	41,666,626	45,233,869	44,528,169	46,513,423
132 Salaries - Substitute Teachers	691,898	643,393	809,651	624,500
161 Salaries - Teacher Aides and Paraprofessionals	4,695,061	5,403,572	5,724,832	4,664,362
100 Salaries - All Other	112,473			
Total Salaries (100)	47,166,058	51,280,834	51,062,652	51,802,285
210 Retirement	5,811,448	6,768,385	6,964,818	7,017,263
220 Social Security	3,505,832	3,738,032	3,749,265	3,976,645
240 Insurance (Health/Dental/Life)	7,997,328	9,125,045	8,826,539	10,473,901
200 Other Benefits	433,102	278,306	298,254	276,770
Total Benefits (200)	17,747,710	19,909,768	19,838,876	21,744,579
300 Purchased Professional and Technical Services	762,484	756,781	753,384	135,000
400 Purchased Property Services	2,279			
500 Other Purchased Services	163,717	136,029	132,288	168,000
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State	149,343	180,000	160,925	135,000
565 Tuition to Educational Service Agencies Outside the State			7,095	
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	313,060	316,029	300,308	303,000
600 Supplies	2,198,098	2,177,339	1,882,710	2,841,405
641 Textbooks	844,537	667,359	947,752	640,106
Total Supplies (600)	3,042,635	2,844,698	2,830,462	3,481,511
700 Property (Instructional Equipment)	1,499,510	1,284,631	1,079,241	3,592,207
800 Other Objects	258,360	4,543,159	6,478	4,317,619
810 Dues and Fees				
Total Other Objects (800)	258,360	4,543,159	6,478	4,317,619
TOTAL INSTRUCTION (1000)	70,792,096	80,936,900	75,871,401	86,376,201
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	1,400,600	1,664,964	1,494,282	1,565,000
143 Salaries - Health Services Personnel	813,927	862,361	869,080	535,000
144 Salaries - Psychological Personnel	834,338	878,804	837,702	831,000
152 Salaries - Secretarial and Clerical	21,274	20,702	24,362	20,000
100 Salaries - All Other	607,095	141,923	156,209	176,728
Total Salaries (100)	3,677,234	3,568,754	3,381,635	3,127,728
210 Retirement	469,580	544,082	540,145	460,685
220 Social Security	289,758	320,026	307,137	240,342
240 Insurance (Health/Dental/Life)	669,379	783,078	695,397	853,000
200 Other Benefits	13,396	12,780	12,400	12,530
Total Benefits (200)	1,442,113	1,659,966	1,555,079	1,566,557
300 Purchased Professional and Technical Services	598,091	571,836	587,353	520,000
400 Purchased Property Services				
500 Other Purchased Services	11,842	16,870	6,905	45,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	11,842	16,870	6,905	45,000
600 Supplies	126,300	111,475	107,726	82,954
700 Property	23,294	66,955	58,637	
800 Other Objects	611			
810 Dues and Fees				
Total Other Objects (800)	611	-	-	-
TOTAL STUDENTS (2100)	5,879,486	5,995,856	5,697,335	5,342,239

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19 Nebo 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	852,409	837,235	845,043	654,950
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	360,961	313,872	312,018	315,000
152	Salaries - Secretarial and Clerical	68,362	68,005	66,859	
162	Salaries - Media Personnel - Noncertificated.	247,156	251,645	260,120	260,000
100	Salaries - All Other	744,531	723,092	630,679	355,000
	Total Salaries (100)	2,273,419	2,193,849	2,114,719	1,584,950
210	Retirement	364,552	379,491	388,520	301,313
220	Social Security	234,409	197,309	209,845	154,909
240	Insurance (Health/Dental/Life)	390,100	373,037	375,363	323,000
200	Other Benefits	6,860	5,533	6,333	5,550
	Total Benefits (200)	995,921	955,370	980,061	784,772
300	Purchased Professional and Technical Services	261,970	467,888	683,057	240,000
400	Purchased Property Services				
500	Other Purchased Services	146,508	141,184	143,800	104,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	146,508	141,184	143,800	104,500
600	Supplies	145,458	211,375	119,005	145,862
644	Library Books	167,846	351,323	186,802	343,396
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	313,304	562,698	305,807	489,268
700	Property	103,236	17,000	33,522	27,500
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		4,094,368	4,337,989	4,260,966	3,230,980
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	111,845	116,745	120,051	118,000
115	Salaries - Supervisors and Directors	55,544	83,630	37,227	91,527
152	Salaries - Secretarial and Clerical	299,230	272,863	317,240	295,000
100	Salaries - All Other				
	Total Salaries (100)	466,619	473,238	474,518	604,527
210	Retirement	19,506	22,148	22,558	22,476
220	Social Security	15,390	18,702	15,163	19,471
240	Insurance (Health/Dental/Life)	67,932	78,124	74,219	132,896
200	Other Benefits	(1,967)	742	(3,484)	1,303
	Total Benefits (200)	100,861	119,716	108,456	176,146
300	Purchased Professional and Technical Services	32,126	51,000	35,247	56,500
400	Purchased Property Services				
500	Other Purchased Services	12,073	31,000	40,285	32,600
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	12,073	31,000	40,285	32,600
600	Supplies	42,027	10,000	31,428	13,000
700	Property	1,275			
800	Other Objects	(346,213)	(179,477)	(300,790)	(206,591)
810	Dues and Fees				
	Total Other Objects (800)	(346,213)	(179,477)	(300,790)	(206,591)
TOTAL DISTRICT ADMINISTRATION (2300)		308,768	505,477	389,144	676,182

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19 Nebo					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2004	BUDGET	FY 2005	BUDGET
			FY 2005		FY 2006
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	3,232,540	3,199,563	3,346,712	3,324,027
152	Salaries - Secretarial and Clerical	1,614,757	1,698,845	1,721,308	1,710,000
100	Salaries - All Other				
	Total Salaries (100)	4,847,297	4,898,408	5,068,020	5,034,027
210	Retirement	588,217	668,447	670,017	730,608
220	Social Security	343,660	360,361	358,668	382,617
240	Insurance (Health/Dental/Life)	758,557	804,761	829,097	851,896
200	Other Benefits	12,386	11,863	13,203	12,003
	Total Benefits (200)	1,702,820	1,845,432	1,870,985	1,977,124
300	Purchased Professional and Technical Services				
400	Purchased Property Services	7,431	31,788	16,499	32,313
500	Other Purchased Services	10,184	63,641	14,036	65,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	10,184	63,641	14,036	65,000
600	Supplies			1,387	
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)		6,567,732	6,839,269	6,970,927	7,108,464
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	1,495,016	1,554,777	1,617,496	1,590,500
210	Retirement	195,422	245,036	238,240	236,666
220	Social Security	112,150	128,234	119,707	121,673
240	Insurance (Health/Dental/Life)	228,458	261,792	264,201	262,500
200	Other Benefits	4,480	4,294	4,342	4,155
	Total Benefits (200)	540,610	639,356	626,490	624,994
300	Purchased Professional and Technical Services	21,185	41,585	28,540	40,000
400	Purchased Property Services	52,431	83,000	65,824	83,000
500	Other Purchased Services	17,958	25,250	28,449	32,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	17,958	25,250	28,449	32,500
600	Supplies	536,342	483,500	421,806	387,825
700	Property	15,995	20,500	36,747	20,500
800	Other Objects	(25,013)	6,962		4,195
810	Dues and Fees				
	Total Other Objects (800)	(25,013)	6,962	-	4,195
TOTAL CENTRAL (2500)		2,654,424	2,864,930	2,825,362	2,783,614
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	4,234,029	4,293,561	4,381,336	4,423,947
100	Salaries - All Other	193,716	168,174	229,798	138,500
	Total Salaries (100)	4,427,745	4,461,735	4,611,134	4,562,447
210	Retirement	517,996	572,936	590,898	588,465
220	Social Security	360,787	380,308	371,812	391,102
240	Insurance (Health/Dental/Life)	750,867	779,501	843,375	856,113
200	Other Benefits	33,538	100,087	110,492	98,140
	Total Benefits (200)	1,663,188	1,832,832	1,916,577	1,933,820
300	Purchased Professional and Technical Services	2,500	3,700	1,239	1,000
400	Purchased Property Services	3,264,443	3,269,300	3,399,109	3,476,814
500	Other Purchased Services	648,752	642,208	641,202	658,900
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	648,752	642,208	641,202	658,900
600	Supplies	602,131	557,054	676,398	646,500
700	Property	12,450	15,000	13,419	15,000
800	Other Objects	112	2,250		2,500
810	Dues and Fees				
	Total Other Objects (800)	112	2,250	-	2,500
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		10,621,321	10,784,079	11,259,078	11,296,981

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19 Nebo 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	184,867	180,957	184,844	185,000
171	Salaries - Supervisors	93,308	104,478	104,479	80,000
172	Salaries - Bus Drivers	1,440,787	1,384,608	1,606,598	1,402,500
173	Salaries - Mechanics and Other Garage Employees	255,601	255,373	284,657	265,000
174	Salaries - Other (Trainers, etc.)	271,829	143,998	318,423	150,000
	Total Salaries (100)	2,246,392	2,069,414	2,499,001	2,082,500
210	Retirement	302,899	256,339	321,958	292,764
220	Social Security	181,012	162,407	200,178	303,516
240	Insurance (Health / Accident / Life)	326,902	318,500	359,884	338,500
200	Other Benefits	4,035	79,958	80,261	80,500
	Total Benefits (200)	814,848	817,204	962,281	1,015,280
400	Purchased Property Services	9,031	11,100	11,600	13,600
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial	281,577	199,514	287,350	222,256
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence	28,697	25,000	25,888	25,000
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	12,000	12,000	15,503	17,500
522	Liability Insurance				
530	Communications (Telephone and Other)			1,009	1,500
580	Travel / Per Diem	6,235	7,500	8,870	8,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	328,609	244,014	338,620	274,256
624	Motor Fuel	231,991	205,000	348,852	255,000
625	Natural Gas	6,933	6,000	7,099	7,500
626	Electricity	17,695	15,000	20,076	20,000
600	Other Supplies	310,400	271,000	292,578	288,500
	Total Supplies (600)	567,019	497,000	668,605	571,000
730	Equipment	42,397	12,500	7,827	12,500
732	School Buses				
	Total Property (700)	42,397	12,500	7,827	12,500
890	Miscellaneous Expenditures	3,892	170,659	2,159	132,964
891	Training	61,532	56,500	98,772	87,000
	Total Other Objects (800)	65,424	227,159	100,931	219,964
TOTAL STUDENT TRANSPORTATION (2700)		4,073,620	3,878,391	4,588,865	4,189,100

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19 Nebo					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2004	BUDGET	FY 2005	BUDGET
			FY 2005		FY 2006
2900 OTHER SUPPORT SERVICES					
100	Salaries	117,187	117,866	164,593	100,500
210	Retirement	15,468	17,538	21,254	14,954
220	Social Security	8,739	9,017	11,942	7,688
240	Insurance (Health / Accident / Life)	16,394	17,792	21,336	19,000
200	Other Benefits	291	250	293	250
	Total Benefits (200)	40,892	44,597	54,825	41,892
300	Purchased Professional and Technical Services			107.00	500.00
400	Purchased Property Services				
500	Other Purchased Services	3,309.00	1,800.00	3,579.00	2,500.00
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	3,309.00	1,800.00	3,579.00	2,500.00
600	Supplies	864.00	2,501.00	1,846.00	2,501.00
700	Property				
800	Other Objects	(331.00)			
810	Dues and Fees				
	Total Other Objects (800)	(331.00)	-	-	-
TOTAL OTHER SUPPORT (2900)		161,921	166,764	224,950	147,893
TOTAL SUPPORT SERVICES (2000)		34,361,629	35,362,755	36,216,617	34,675,353
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		105,153,725	116,298,655	112,088,018	120,051,554

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds	1,416,500	1,056,000	1,456,000	1,050,000
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets	13,725			
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		1,430,225	1,056,000	1,456,000	1,050,000

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19 Nebo 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE					
1000	Total Local	14,820,527	18,058,842	18,222,802	20,078,027
3000	Total State	78,693,261	86,914,748	84,290,428	90,665,116
4000	Total Federal	9,890,956	10,467,291	9,849,950	8,258,411
TOTAL REVENUES		103,404,744	115,440,881	112,363,180	119,001,554
EXPENDITURES BY OBJECT					
100	Salaries	66,716,967	70,618,875	70,993,768	70,389,464
200	Employee Benefits	25,048,863	27,824,241	27,913,630	29,865,164
300	Purchased Professional and Technical Services	1,678,356	1,892,790	2,088,927	993,000
400	Purchased Property Services	3,335,615	3,395,188	3,493,032	3,605,727
500	Other Purchased Services	1,492,195	1,481,996	1,517,184	1,518,256
600	Supplies	5,230,622	5,068,926	5,045,465	5,674,549
700	Property	1,698,157	1,416,586	1,229,393	3,667,707
800	Other Objects	(47,050)	4,600,053	(193,381)	4,337,687
TOTAL EXPENDITURES		106,153,725	116,298,655	112,088,018	120,051,554
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(1,748,981)	(857,774)	275,162	(1,050,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		1,430,226	1,056,000	1,456,000	1,050,000
NET CHANGE IN FUND BALANCE		(318,756)	198,226	1,731,162	-
FUND BALANCE - BEGINNING (From Prior Year)		6,701,831	6,671,389	6,671,389	6,869,615
Adjustments to Beginning Fund Balance (Attach Detail)		288,314			
FUND BALANCE - ENDING		6,671,389	6,869,615	8,402,551	6,869,615

Explanation (5900 and Adjustment to Beginning Fund Balance)

Actual FY 2004 adjustment to beginning fund balance is due to a change in property tax revenue recognition policy at suggestion of auditors. More specifically, Nebo School District now recognizes the personal property portion of the January through June tax receipts as current year revenues as opposed to deferring those amounts to the next year.

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19 Nebo 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2006	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	723,781	759,080	757,055	744,955
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	99,396	137,297	104,374	130,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	212,561	235,711	199,515	205,001
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	1,035,738	1,132,088	1,060,944	1,079,956
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	752,500	949,170	949,170	1,070,396
3209 Adult High School	139,478	242,870	200,884	112,305
3210 Adult Basic Skills	14,281	35,003	14,854	12,478
3405 Social Security and Retirement	128,938	176,980	176,980	197,821
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	1,035,197	1,404,023	1,341,888	1,393,000
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	141,150	143,315	145,510	145,000
4580 Adult Education	38,280	63,434	44,451	45,000
4900 Other Revenues From Federal Sources	10,722			
TOTAL REVENUES FROM FEDERAL SOURCES	190,152	206,749	189,961	190,000
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	2,261,087	2,742,860	2,592,793	2,662,956

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19 Nebo 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	1,213,336	1,291,788	1,454,950	1,294,750
210 Retirement	128,543	174,139	186,249	177,187
220 Social Security	95,547	98,707	108,686	95,835
240 Insurance (Health/Dental/Life)	120,626	138,177	137,849	149,000
200 Other Benefits	2,586	4,238	4,353	3,450
Total Benefits (200)	347,302	415,261	437,137	426,472
300 Purchased Professional and Technical Services	54,797	24,500	26,500	17,000
400 Purchased Property Services				
500 Other Purchased Services	7,150	6,500	5,882	4,600
600 Supplies	38,224	49,053	53,523	79,317
700 Property	65,969	75,297	57,589	70,000
800 Other Objects	23,067	247,185	28,167	188,670
810 Dues and Fees				
Total Other Objects (800)	23,067	247,185	28,167	188,670
TOTAL OTHER SERVICES (3200)	1,749,846	2,109,584	2,063,748	2,079,809
3300 COMMUNITY SERVICES				
100 Salaries	326,446	331,165	325,910	358,800
210 Retirement	35,521	38,921	40,690	48,479
220 Social Security	24,558	20,010	24,186	27,448
240 Insurance (Health/Dental/Life)	54,501	47,764	43,267	66,000
200 Other Benefits	924	749	1,128	850
Total Benefits (200)	116,504	107,444	109,271	142,777
300 Purchased Professional and Technical Services	2,078		4,360	1,500
400 Purchased Property Services				
500 Other Purchased Services	12,053	16,000	13,059	16,000
600 Supplies	25,437	15,000	25,633	15,000
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	481,618	469,609	478,233	534,077
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	2,231,363	2,579,193	2,541,981	2,613,886

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds	(1,500)	(6,000)	(6,000)	
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(1,500)	(6,000)	(6,000)	-

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19 Nebo				
23 NON K-12 PROGRAMS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2004	BUDGET	FY 2005	BUDGET
		FY 2005		FY 2006

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	1,035,738	1,132,088	1,060,944	1,079,956
3000 Total State	1,035,197	1,404,023	1,341,888	1,393,000
4000 Total Federal	190,152	206,749	189,961	190,000
TOTAL REVENUES	2,261,087	2,742,860	2,592,793	2,662,956
EXPENDITURES BY OBJECT				
100 Salaries	1,539,782	1,622,953	1,780,860	1,653,550
200 Employee Benefits	462,806	522,705	546,408	568,249
300 Purchased Professional and Technical Services	56,875	24,500	30,860	18,500
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	19,203	22,500	18,941	20,600
600 Supplies	63,661	64,053	79,156	94,317
700 Property	65,969	75,297	57,589	70,000
800 Other Objects	23,067	247,185	28,167	188,670
TOTAL EXPENDITURES	2,231,363	2,679,193	2,641,981	2,613,886
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	29,724	163,667	50,812	49,070
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(1,500)	(6,000)	(6,000)	-
NET CHANGE IN FUND BALANCE	28,224	157,667	44,812	49,070
FUND BALANCE - BEGINNING (From Prior Year)	314,101	378,380	378,380	536,047
Adjustment to Beginning Fund Balance (Add Explanation)	36,055			
FUND BALANCE - ENDING	378,380	536,047	423,192	585,117

Explanation (5900 and Adjustment to Beginning Fund Balance)

Actual FY 2004 adjustment to beginning fund balance is due to a change in property tax revenue recognition policy at suggestion of auditors. More specifically, Nebo School District now recognizes the personal property portion of the January through June tax receipts as current year revenues as opposed to deferring those amounts to the next year.

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19 Nebo				
31 DEBT SERVICE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2004	BUDGET	FY 2005	BUDGET
		FY 2005		FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	13,474,392	15,811,383	15,769,201	15,517,202
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	13,474,392	15,811,383	15,769,201	15,517,202
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-	-	-	-
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	13,474,392	15,811,383	15,769,201	15,517,202

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	4,661,463	5,118,088	5,118,015	6,704,053
840 Redemption of Principal	8,559,633	10,850,000	10,850,000	8,740,000
845 Debt Issuance Costs on Refundings		65,000		
890 Miscellaneous Expenditures	8,598	20,000	18,200	20,000
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	13,229,694	16,053,088	15,986,215	15,464,053

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	13,474,392	15,811,383	15,769,201	15,517,202
3000 Total State	-	-	-	-
TOTAL REVENUES	13,474,392	15,811,383	15,769,201	15,517,202
EXPENDITURES BY OBJECT				
800 Other Objects	13,229,694	16,053,088	15,986,215	15,464,053
TOTAL EXPENDITURES	13,229,694	16,053,088	15,986,215	15,464,053
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	244,698	(241,705)	(217,014)	53,149
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	244,698	(241,705)	(217,014)	53,149
FUND BALANCE - BEGINNING (From Prior Year)	907,497	1,863,665	1,863,665	1,621,960
Adjustment to Beginning Fund Balance (Add Explanation)	711,470			
FUND BALANCE - ENDING	1,863,665	1,621,960	1,646,651	1,675,109

Explanation (5900 and Adjustment to Beginning Fund Balance)

Actual FY 2004 adjustment to beginning fund balance is due to a change in property tax revenue recognition policy at suggestion of auditors. More specifically, Nebo School District now recognizes the personal property portion of the January through June tax receipts as current year revenues as opposed to deferring those amounts to the next year.

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19 Nebo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	6,441,653	6,764,986	6,746,935	6,639,119
1500 Earnings on Investments	11,424	100,000	520,753	100,000
1900 Other Revenues From Local Sources	351,358	173,281	257,255	999
TOTAL REVENUES, LOCAL SOURCES	6,804,433	7,038,267	7,524,943	6,740,118
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues	148,279	234,929	93,694	94,339
3650 Capital Outlay Foundation	4,193,619	4,331,313	4,331,313	356,795
TOTAL REVENUES, STATE SOURCES	4,341,898	4,566,242	4,425,007	451,134
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	11,146,331	11,604,509	11,949,950	7,191,252

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19 Nebo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies	103			
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	103	0	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	427,373	39,800	11,845	
641 Textbooks	412,403	153,652	153,531	100,000
Total Supplies (600)	839,776	193,452	165,376	100,000
730 Equipment	172,489	703,521	459,061	427,779
TOTAL INSTRUCTION (1000)	1,012,265	896,973	624,437	527,779
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies		494,540	154,335	
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	494,540	154,335	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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19 Nebo 32 CAPITAL PROJECTS FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites	1,902,032			
720	Buildings	1,209,616			
731	Machinery				
733	Furniture and Fixtures	47,302			
734	Technology Equipment				
735	Non-Bus Vehicles	113,516			
739	Other Equipment	1,059,553			
	Total Property (700)	4,332,019	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		4,332,019	0	0	0
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		5,344,284	1,391,513	778,772	527,779
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries	42,411	113,065	149,493	116,000
210	Retirement	5,598	16,824	22,244	17,261
220	Social Security	3,170	8,650	10,978	8,874
240	Insurance (Health/Dental/Life)	4,728	12,884	17,435	15,575
200	Other Benefits	74	201	287	200
	Total Benefits (200)	13,570	38,559	50,944	41,910
300	Purchased Professional and Technical Services	528,383		2,300	
400	Purchased Property Services	2,936			
460	Construction and Remodeling	5,644,153	26,086,495	26,382,925	46,175,000
	Total Property (400)	5,647,089	26,086,495	26,382,925	46,175,000
500	Other Purchased Services	5,460		9,985	
600	Supplies - New Buildings				
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	0	0	0
710	Land and Improvements		6,154,095	2,339,351	1,845,000
720	Buildings				
731	Machinery				
732	School Buses	890,739	960,000	679,979	960,000
733	Furniture and Fixtures		20,000	71,171	75,000
734	Technology Equipment				
735	Non-Bus Vehicles		150,000	127,931	100,000
739	Other Equipment		750,551	1,083,152	664,339
	Total Property (700)	890,739	8,034,646	4,301,684	3,644,339
800	Other Objects				
830	Interest	15,906			
840	Redemption of Principal				
	Total Other Objects (800)	15,906	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		7,143,558	34,272,765	30,897,231	49,977,249
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		12,487,945	35,664,278	31,676,003	50,505,028

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19 Nebo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued		67,000,000	85,500,000	10,000,000
5120 Premium or Discount on the Issuance of Bonds			2,370,439	
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds	(1,415,000)	(1,050,000)	(1,450,000)	(1,050,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	1,521,893	661,040	662,369	1,210,000
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)			(19,874,203)	
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	106,893	66,611,040	67,208,605	10,160,000

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	6,804,433	7,038,267	7,524,943	6,740,118
3000 Total State	4,341,898	4,566,242	4,425,007	451,134
4000 Total Federal	-	-	-	-
TOTAL REVENUES	11,146,331	11,604,509	11,949,950	7,191,252
EXPENDITURES BY OBJECT				
100 Salaries	42,411	113,065	149,493	116,000
200 Employee Benefits	13,570	38,559	50,944	41,910
300 Purchased Professional and Technical Services	528,383	-	2,300	-
400 Purchased Property Services	5,647,089	26,086,495	26,382,925	46,175,000
500 Other Purchased Services	5,460	-	9,985	-
600 Supplies	839,879	687,992	319,711	100,000
700 Property	5,395,247	8,738,167	4,760,645	4,072,118
800 Other Objects	15,906	-	-	-
TOTAL EXPENDITURES	12,487,945	35,664,278	31,676,003	50,505,028
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,341,614)	(24,059,769)	(19,726,053)	(43,313,776)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	106,893	66,611,040	67,208,605	10,160,000
NET CHANGE IN FUND BALANCE	(1,234,721)	42,551,271	47,482,552	(33,153,776)
FUND BALANCE - BEGINNING (From Prior Year)	5,775,538	4,862,097	4,862,097	47,413,368
Adjustment to Beginning Fund Balance (Add Explanation)	321,280			
FUND BALANCE - ENDING	4,862,097	47,413,368	52,344,649	14,259,592

Explanation (5900 and Adjustment to Beginning Fund Balance)

5900: \$616,242 for bond issuance costs, \$19,257,961 for payments to refund bonds

Beginning Fund Balance: Actual FY 2004 adjustment to beginning fund balance is due to a change in property tax revenue recognition policy at suggestion of auditors. More specifically, Nebo School District now recognizes the personal property portion of the January through June tax receipts as current year revenues as opposed to deferring those amounts to the next year.

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19 Nebo 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

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19 Nebo 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1610 Sales to Students	2,248,970	2,390,000	2,344,558	2,460,000
1620 Sales to Adults	135,638	155,000	147,072	152,500
1690 Other Revenues From Local Sources	30,711	27,500	30,790	32,500
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	2,415,319	2,572,500	2,522,420	2,645,000
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	757,195	750,000	824,308	750,000
TOTAL REVENUES, STATE SOURCES	757,195	750,000	824,308	750,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	470,034	500,000	488,501	500,000
4572 Lunch Reimbursement (Free and Reduced Meals)	1,639,913	1,600,000	1,766,101	1,600,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	366,851	400,000	432,759	400,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue				
4970 Donated Commodities	769,823	450,000	590,870	450,000
TOTAL REVENUES, FEDERAL SOURCES	3,246,621	2,950,000	3,278,231	2,950,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	6,419,135	6,272,500	6,624,959	6,345,000

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	1,933,385	1,878,697	1,969,701	1,916,600
210 Retirement	211,159	248,097	252,111	285,190
220 Social Security	132,274	139,927	137,209	146,620
240 Insurance (Health/Dental/Life)	341,828	403,800	385,313	430,000
200 Other Benefits	5,524	39,221	39,442	41,500
Total Benefits (200)	690,785	831,045	814,075	903,310
300 Purchased Professional and Technical Services	288		14,248	
400 Purchased Property Services	128,538	132,000	222,470	132,000
500 Other Purchased Services	105,701	103,000	111,364	113,500
600 Non-Food Supplies	396,336	407,425	273,490	389,925
630 Food	2,560,927	2,630,000	2,663,487	2,650,000
Total Supplies (600)	2,957,263	3,037,425	2,936,977	3,039,925
700 Property	275,774	180,000	162,095	175,000
780 Depreciation - Enterprise Funds				
Total Property (700)	275,774	180,000	162,095	175,000
800 Other Objects	169,695	200,000	283,350	200,000
810 Dues and Fees				
Total Other Objects (800)	169,695	200,000	283,350	200,000
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	6,261,429	6,362,167	6,514,280	6,480,335

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers in from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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19 Nebo				
49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2005

SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	2,415,319	2,572,500	2,522,420	2,645,000
3000 Total State	757,195	750,000	824,308	750,000
4000 Total Federal	3,246,621	2,950,000	3,278,231	2,950,000
TOTAL REVENUES	6,419,135	6,272,500	6,624,959	6,345,000
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	1,933,385	1,878,697	1,969,701	1,916,600
200 Employee Benefits	690,785	831,045	814,075	903,310
300 Purchased Professional and Technical Services	288	-	14,248	-
400 Purchased Property Services	128,538	132,000	222,470	132,000
500 Other Purchased Services	105,701	103,000	111,364	113,500
600 Supplies	2,957,263	3,037,425	2,936,977	3,039,925
700 Property	275,774	180,000	162,095	175,000
800 Other Objects	169,695	200,000	283,350	200,000
TOTAL EXPENSES/EXPENDITURES	6,261,429	6,362,167	6,514,280	6,480,335
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	157,706	(89,667)	110,679	(135,335)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	157,706	(89,667)	110,679	(135,335)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	893,199	1,050,905	1,050,905	961,238
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	1,050,905	961,238	1,161,584	825,903

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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19 Nebo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2006	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	0	0	0	0

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19 Nebo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)	0	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	0	0	0	0

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19 Nebo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2006
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	-	-	-	-

Explanationl (5900 and Adjustment to Beginning Fund Balance)

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19 Nebo SUMMARY - ALL FUNDS		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
REVENUES BY SOURCE					
1000	Total Local	38,550,409	44,613,080	45,100,310	46,060,303
3000	Total State	84,827,551	93,635,013	90,881,631	93,259,250
4000	Total Federal	13,327,729	13,624,040	13,318,142	11,398,411
TOTAL REVENUES		136,705,689	151,872,133	149,300,083	150,717,964
EXPENDITURES BY OBJECT					
100	Salaries	70,232,545	74,233,590	74,893,822	74,075,614
200	Employee Benefits	26,216,024	29,216,550	29,325,057	31,378,633
300	Purchased Professional and Technical Services	2,263,902	1,917,290	2,136,335	1,011,500
400	Purchased Property Services	9,111,242	29,613,683	30,098,427	49,912,727
500	Other Purchased Services	1,622,559	1,607,496	1,657,474	1,652,356
600	Supplies	9,091,425	8,858,396	8,381,309	8,908,791
700	Property	7,435,147	10,410,050	6,209,722	7,984,825
800	Other Objects	13,391,312	21,100,326	16,104,351	20,190,410
TOTAL EXPENDITURES		139,364,156	176,967,381	168,806,497	195,114,856
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(2,658,467)	(25,085,248)	(19,506,414)	(44,396,892)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		1,536,618	67,661,040	68,658,606	11,210,000
NET CHANGE IN FUND BALANCE		(1,122,849)	42,575,792	49,152,191	(33,186,892)
FUND BALANCE - BEGINNING (From Prior Year)		14,592,166	14,826,436	14,826,436	57,402,228
Adjustments to Beginning Fund Balance		1,357,119	-	-	-
FUND BALANCE - ENDING		14,826,436	57,402,228	63,978,627	24,215,336
EOF					

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Detail Schedule of Property Tax

	2003-2004		2004-2005			2005-2006	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001825	5,822,178	.001800	6,240,743	6,207,547	.001800	6,102,428
Voted Leeway (53A-17a-133)	.000600	1,914,141	.001200	4,160,495	4,138,364	.001200	4,068,285
Board Leeway (53A-17a-134) (Class Size Reduction)	.000400	1,276,094	.000400	1,386,832	1,379,455	.000400	1,356,095
Board Leeway (53A-17a-151) (Reading Program)			.000121	419,516	417,285	.000121	410,219
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000077	245,648	.000078	270,432	268,994	.000078	264,439
Tort Liability (63-30-27)	.000052	165,892	.000053	183,755	182,778	.000053	179,683
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		1,642,699		1,745,019	1,782,919		1,751,550
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		44,774		38,657	39,497		38,802
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		30,237		26,267	26,837		26,365
Tax Sales and Redemptions & Other	xxx	736,390	xxx	759,930	747,326	xxx	750,385
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.002954	11,878,053	.003652	15,231,646	15,191,002	.003652	14,948,251
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)	.000180	574,242	.000182	631,008	627,652	.000182	617,023
Vehicle Fees in Lieu of Tax (59-2-405)		104,668		90,200	92,159		90,537
Tax Sales and Redemptions & Other	xxx	44,871	xxx	37,872	37,244	xxx	37,395
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000180	723,781	.000182	759,080	757,055	.000182	744,955
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.003351	10,690,475	.003791	13,143,697	13,073,791	.003791	12,852,391
Vehicle Fees in Lieu of Tax (59-2-405)		1,948,560		1,878,832	1,919,639		1,885,865
Tax Sales and Redemptions & Other	xxx	835,357	xxx	788,854	775,771	xxx	778,946
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.003351	13,474,392	.003791	15,811,383	15,769,201	.003791	15,517,202
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)	.000553	1,764,200	.000560	1,941,564	1,931,237	.000560	1,898,533
10% of Basic (53A-17a-145)	.001049	3,346,556	.001062	3,682,038	3,662,452	.001062	3,600,432
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)		931,541		803,869	821,328		806,878
Tax Sales and Redemptions & Other	xxx	399,356	xxx	337,515	331,918	xxx	333,276
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001602	6,441,653	.001622	6,764,986	6,746,935	.001622	6,639,119
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.008087	32,517,879	.009247	38,567,095	38,464,193	.009247	37,849,527